

MICHAEL ALBERS
Special Agent
Internal Revenue Service Criminal Investigation Division
United States Department of Treasury

Education

Bachelor of Science (1986) Finance/Real Estate	California State University, Northridge Northridge, CA
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Experience

Special Agent Internal Revenue Service Criminal Investigation Division	Albuquerque, N.M. (8/98-present)
Revenue Agent Internal Revenue Service Small Business Self Employed	Santa Rosa, CA (1/91-8/98)

Relevant Training

Special Agent Basic Training	F.L.E.T.C., Brunswick, GA
Criminal Investigator Training Program	F.L.E.T.C.
Money Laundering Training	Various locations
Asset Forfeiture Training	F.L.E.T.C.; Albuquerque, NM
Bank Secrecy Act Training	Columbia, SC
On the Job Instructor for Revenue Agents	Santa Rosa, CA
Revenue Agent Phase I Training (Individual Non-Business Income)	Sacramento, CA
Revenue Agent Phase II Training (Business Income)	Sacramento, CA
Revenue Agent Phase III Training (Corporate)	Sacramento, CA
Revenue Agent Phase IV Training (Partnership and S Corporation)	Sacramento, CA

Specialized Experience

Since 1998, I have participated in numerous investigations involving violations of the Internal Revenue Laws (Title 26, United States Code), the Bank Secrecy Act (Title 31, United States Code), and the Money Laundering Control Act (Title 18, United States Code). My duties include, but are not limited to, management of confidential sources and undercover agents, analysis of financial records, report writing, acquisition and execution of search, seizure, and arrest warrants, testimony, coordination with other federal, state,



Michael Albers Cont.

and local law enforcement agencies, and general case strategy.

I have investigated multi-defendant and multi jurisdictional complex conspiracy investigations involving money laundering of proceeds derived from narcotics trafficking. I have provided testimony of the financial aspects of a narcotics investigation involving Edward and Eva Atencio.

During these investigations, coupled with my training and experience regarding financial investigations, I am aware:

- 1) That persons involved in narcotics trafficking and/or money laundering very often place assets in names other than their own or rely on third parties to conduct financial transactions for them to avoid detection of these assets by government agencies.
- 2) That persons involved in narcotics trafficking and/or money laundering activities commonly use code words to describe the narcotics and/or bulk cash when referring to the location where it may be stored.
- 3) That persons involved in narcotics trafficking will attempt to legitimize the profits from illegal drug transactions by using domestic banks and their attendant services (i.e., safe deposit boxes, securities, cashier's checks, money drafts, letters of credit, brokerage houses, real estate, shell corporations and business fronts).

I was employed as a Revenue Agent of the Internal Revenue Service, United States Department of Treasury for approximately 7 ½ years. During the time I was a Revenue Agent, I conducted numerous civil audits covering a wide variety of businesses. I also conducted numerous compliance checks on businesses covered by the Bank Secrecy Act.